



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

Principal Office: 202 NORTH MAIN STREET
VIROQUA, WI 54665

For the Year Ended: DECEMBER 31, 1997

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF VIROQUA MUNICIPAL WATER UTLITY**Utility Address:** 202 NORTH MAIN STREET

VIROQUA, WI 54665

When was utility organized? 12/31/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: TOM HENRY**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

202 NORTH MAIN STREET

VIROQUA, WI 54665

Telephone: (608) 637 - 7186**Fax Number:** (608) 637 - 3108**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: TOM HENRY**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**202 NORTH MAIN STREET
VIROQUA, WI 54665**Telephone:** (608) 637 - 7186**Fax Number:** (608) 637 - 3108**E-mail Address:**

Name of utility commission/committee: UTLITY COUNCIL OF COMMON COUNCIL

Names of members of utility commission/committee:WAYNE GATES
ROLAND HILL
THOMAS JOHNSON
DONALD LONG
SIGURD MOLLAND
WILLARD WERTH

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	619,270	570,749	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	242,075	220,126	2
Depreciation Expense (403)	65,031	69,446	3
Amortization Expense (404-407)	0		4
Taxes (408)	95,904	109,264	5
Total Operating Expenses	403,010	398,836	
Net Operating Income	216,260	171,913	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	216,260	171,913	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	37,800	35,786	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	37,800	35,786	
Total Income	254,060	207,699	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	254,060	207,699	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	160,096	157,642	14
Amortization of Debt Discount and Expense (428)	5,559	4,515	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	165,655	162,157	
Net Income	88,405	45,542	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	471,138	425,596	20
Balance Transferred from Income (433)	88,405	45,542	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	559,543	471,138	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON TEMP CASH INVEST & DEBT RESERVE FUNDS	37,800	5
Total (Acct. 419):	37,800	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	619,270	0	0	0	619,270	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	619,270	0	0	0	619,270	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	100,752		100,752	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	100,752	0	100,752	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,086,429	4,035,071	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	420,166	366,796	2
Net Utility Plant	3,666,263	3,668,275	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	8,874	7,336	6
Special Funds (125)	305,634	296,949	7
Total Other Property and Investments	314,508	304,285	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	58,879	86,938	8
Temporary Cash Investments (132)	189,138	173,097	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	48,918	31,633	11
Other Accounts Receivable (143)	286	118	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,109	25,830	14
Materials and Supplies (150)	31,750	34,542	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	2,122	2,122	17
Total Current and Accrued Assets	341,202	354,280	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	76,823	82,382	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	443	674	20
Total Deferred Debits	77,266	83,056	
Total Assets and Other Debits	4,399,239	4,409,896	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	515,050	515,050	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	559,543	471,138	23
Total Proprietary Capital	1,074,593	986,188	
LONG-TERM DEBT			
Bonds (221)	2,560,000	2,635,000	24
Advances from Municipality (223)	0		25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	2,560,000	2,635,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	3,499	5,366	28
Payables to Municipality (233)	3,287	15,836	29
Customer Deposits (235)			30
Taxes Accrued (236)	88,277	101,754	31
Interest Accrued (237)	13,012	13,371	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	108,075	136,327	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	656,573	652,381	41
Total Liabilities and Other Credits	4,399,241	4,409,896	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,081,849	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	4,580				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,086,429	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	420,166	0	0	0	10
Total Accumulated Provision	420,166	0	0	0	
Net Utility Plant	3,666,263	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	366,796				366,796	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	65,031				65,031	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,114				2,114	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	67,145	0	0	0	67,145	13
Debits during year						14
Book cost of plant retired	13,775				13,775	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,775	0	0	0	13,775	19
Balance End of Year	420,166	0	0	0	420,166	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	31,750	34,542	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>31,750</u>	<u>34,542</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 MRBS	3,470	613	38,174	1
1996 MRBS	2,089	613	38,649	2
Total			76,823	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	515,050	1
Changes during year (explain):		
NONE		2
Balance end of year	515,050	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 MRBS	12/01/1991	12/01/2008	6.00%	1,295,000	1
1996 MRBS	05/01/1996	12/01/2018	5.00%	1,265,000	2
Total Bonds (Account 221):				2,560,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	101,754	1
Accruals:		
Charged water department expense	95,904	2
Charged electric department expense		3
Charged sewer department expense	818	4
Other (explain):		
NONE		5
Total Accruals and other credits	96,722	
Taxes paid during year:		
County, state and local taxes	101,754	6
Social Security taxes	7,570	7
PSC Remainder Assessment	875	8
Other (explain):		
NONE		9
Total payments and other debits	110,199	
Balance end of year	88,277	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1991 MRBS	7,399	88,429	88,788	7,040	1
1996 MRBS	5,972	71,667	71,667	5,972	2
Subtotal	13,371	160,096	160,455	13,012	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	13,371	160,096	160,455	13,012	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	652,381					652,381	1
Add credits during year:							
For Services	4,192					4,192	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	656,573	0	0	0	0	656,573	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	14,520					14,520	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	8,874	2
Total (Acct. 124):	8,874	
Special Funds (125):		
RESERVE FUND MRB 1991	175,483	3
RESERVE FUND MRB 1996	130,151	4
Total (Acct. 125):	305,634	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,918	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	48,918	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS	286	12
Total (Acct. 143):	286	
Receivables from Municipality (145):		
DUE FROM GENERAL FOR TAX ROLL ITEMS	691	13
DUE FROM SEWER FOR METER ALLOCATION	5,968	14
DUE FROM SEWER OVERPAYMENT FOR INTEREST COLLECTED BY WATER	3,450	15
Total (Acct. 145):	10,109	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
RESTITUTION OF FUNDS STOLEN BY EMPLOYEE	443	18
Total (Acct. 183):	443	
Payables to Municipality (233):		
WAGES AND OPERATING EXPENSES DUE TO GENERAL DUE TO SEWER	1,212	19
FOR METERS PURCHASED	2,075	20
Total (Acct. 233):	3,287	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,057,306	0	0	0	4,057,306	1
Materials and Supplies	33,146	0	0	0	33,146	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	393,481	0	0	0	393,481	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	654,477	0	0	0	654,477	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,042,494	0	0	0	3,042,494	
Net Operating Income	216,260	0	0	0	216,260	8
Net Operating Income as a percent of						
Average Net Rate Base	7.11%	N/A	N/A	N/A	7.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	515,050	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	515,340	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,030,390	
Net Income		
Net Income	88,405	5
Percent Return on Proprietary Capital	8.58%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

INCREASE IN REVENUES IS DO TO A RATE CHANGE THAT BECAME EFFECTIVE
5/1/1997

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

RATE CASE THAT BECAME EFFECTIVE 5/1/1997

7. Any additional matters.

DEPRECIATION EXPENSE DECREASED AS A RESULT OF NEW RATES BEING
IMPLEMENTED. PRIMARY RATE CHANGES OCCURED IN MAINS METERS AND
HYDRANTS

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-08)

October 28, 1998

Mr. Tom Henry, Director of Public Works
Viroqua Municipal Water Utility
202 North Main Street
Viroqua, WI 54665-1416

Re: Review of Depreciation Expense in 1997 Annual Report File DWCCA-6140-JPL

Dear Mr. Henry:

A revised list of depreciation rates which should have been made effective on January 1, 1997, was included as Schedule 15 in our letter dated March 12, 1997, with regard to the recent rate case in docket 6140-WR-102. Based upon depreciation accruals on page F-8, lines 4-9, these revised rates were apparently not used during 1997. Enclosed with this letter is a copy of the new depreciation rates. Please note that these depreciation rates should be used beginning in 1998. If you have any questions, please feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance, and Consumer Affairs

JPL:tlk:w:\compl\luckow\other\letters\viroqua.doc

Enclosure

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Report filed manually by utility. Revised to conform to electronic program,
keyed and edited by PSC staff.

July 17, 1998

Mr. Tom Henry, Director of Public Works
Viroqua Municipal Water Utility
202 North Main Street
Viroqua, WI 54665-1416

1997 Analytical Review DWCCA-6140-PJL

Dear Mr. Henry:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please explain how the water mains reported as added during the year in column (e) of the Water Mains schedule on page W-14 were financed.
2. Please explain how the services reported as added during the year in column (d) of the Water services schedule on page W-15 were financed.
3. As directed at the bottom of copy 2 of page iv, please provide the names of the members of the utility commission.
4. Please provide the actual capacity and horsepower, lines 8 and 12 of columns (b), (c) and (d) of the Pumping & Power Equipment schedule on page W-12.
5. The Commission is now using a computerized system to build an annual report data base. It is, therefore, important to have a complete and correct annual report. The following changes have been made in our copy of your annual report. Please confirm these changes or indicate the necessary corrections:

Page
Lines
Column
Reported As
Should Be

FINANCIAL SECTION FOOTNOTES

W-4 1 & Total b Blank 200,690
W-12 3 b 1st Stage B
W-12 3 c & d Supply P
W-15 1-11, Total g Blank End of year totals

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

pjl:W:\COMPL\LEEGE\6140 ar

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	611,601	1
Total Sales of Water	611,601	
Other Operating Revenues		
Forfeited Discounts (470)	1,243	2
Miscellaneous Service Revenues (471)	3,257	3
Rents from Water Property (472)	65	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,104	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,669	
Total Operating Revenues	619,270	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	42,316	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	85,268	11
Customer Accounts Expenses (901-904)	25,987	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	88,504	14
Total Operation and Maintenance Expenses	242,075	
Other Operating Expenses		
Depreciation Expense (403)	65,031	15
Amortization Expense (404-407)		16
Taxes (408)	95,904	17
Total Other Operating Expenses	160,935	
Total Operating Expenses	403,010	
NET OPERATING INCOME	216,260	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,574	69,669	255,401	4
Commercial	228	46,023	115,553	5
Industrial	7	1,960	4,450	6
Total Metered Sales to General Customers (461)	1,809	117,652	375,404	
Private Fire Protection Service (462)	1		8,254	7
Public Fire Protection Service (463)	1		200,690	8
Other Sales to Public Authorities (464)	22	12,869	27,253	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,833	130,521	611,601	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	200,690	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	200,690	
Forfeited Discounts (470):		
Customer late payment charges	1,243	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,243	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES 2630 MISC SERVICE REVENUES 627	3,257	7
Total Miscellaneous Service Revenues (471)	3,257	
Rents from Water Property (472):		
OTHER	65	8
Total Rents from Water Property (472)	65	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,104	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,104	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,284	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	8,032	9
Total Pumping Expenses	42,316	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	52,851	14
Operation Supplies and Expenses (641)	17,168	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,240	16
Maintenance of Mains (651)	140	17
Maintenance of Services (652)	1,754	18
Maintenance of Meters (653)	5,107	19
Maintenance of Hydrants (654)	8	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	85,268	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	835	22
Accounting and Collecting Labor (902)	21,348	23
Supplies and Expenses (903)	3,804	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,987	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,721	27
Office Supplies and Expenses (921)	6,950	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,587	30
Property Insurance (924)	1,411	31
Injuries and Damages (925)	2,648	32
Employee Pensions and Benefits (926)	35,526	33
Regulatory Commission Expenses (928)	1,716	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	8,945	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	88,504	
Total Operation and Maintenance Expenses	242,075	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		88,277	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		818	2
Net property tax equivalent		87,459	
Social Security		7,570	3
PSC Remainder Assessment		875	4
Other (specify): NONE			5
Total tax expense		95,904	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224580				3
County tax rate	mills		6.867403				4
Local tax rate	mills		9.616518				5
School tax rate	mills		12.023358				6
Voc. school tax rate	mills		2.293116				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		31.024975				10
Less: state credit	mills		2.381200				11
Net tax rate	mills		28.643775				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.616518				14
Combined School Tax Rate	mills		14.316474				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		23.932992				17
Total Tax Rate	mills		31.024975				18
Ratio of Local and School Tax to Total	dec.		0.771411				19
Total tax net of state credit	mills		28.643775				20
Net Local and School Tax Rate	mills		22.096109				21
Utility Plant, Jan. 1	\$	4,032,763	4,032,763				22
Materials & Supplies	\$	34,542	34,542				23
Subtotal	\$	4,067,305	4,067,305				24
Less: Plant Outside Limits	\$	37,571	37,571				25
Taxable Assets	\$	4,029,734	4,029,734				26
Assessment Ratio	dec.		0.891079				27
Assessed Value	\$	3,590,811	3,590,811				28
Net Local & School Rate	mills		22.096109				29
Tax Equiv. Computed for Current Year	\$	79,343	79,343				30
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	88,277					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,540		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	73,546		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>76,086</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	14,592		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	121,073		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>135,665</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,315		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,540	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			73,546	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	76,086	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			121,073	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	135,665	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,315	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	408,480	3,400	26
Transmission and Distribution Mains (343)	2,471,909	40,829	27
Fire Mains (344)			28
Services (345)	411,279	6,015	29
Meters (346)	83,093	4,706	30
Hydrants (348)	296,475	7,039	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	3,672,551	61,989	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	13,177		34
Office Furniture and Equipment (391)	2,286		35
Computer Equipment (391.1)	7,242	872	36
Transportation Equipment (392)	18,868		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	38,575		39
Laboratory Equipment (395)	848		40
Power Operated Equipment (396)	66,383		41
Communication Equipment (397)	1,082		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	148,461	872	
Total utility plant in service directly assignable	4,032,763	62,861	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	4,032,763	62,861	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			411,880	26
Transmission and Distribution Mains (343)	6,642		2,506,096	27
Fire Mains (344)			0	28
Services (345)	1,464		415,830	29
Meters (346)	2,800		84,999	30
Hydrants (348)	2,869		300,645	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	13,775	0	3,720,765	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			13,177	34
Office Furniture and Equipment (391)			2,286	35
Computer Equipment (391.1)			8,114	36
Transportation Equipment (392)			18,868	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			38,575	39
Laboratory Equipment (395)			848	40
Power Operated Equipment (396)			66,383	41
Communication Equipment (397)			1,082	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	149,333	
Total utility plant in service directly assignable	13,775	0	4,081,849	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	13,775	0	4,081,849	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,828	12,828	1
February			11,877	11,877	2
March			13,081	13,081	3
April			12,971	12,971	4
May			14,074	14,074	5
June			14,778	14,778	6
July			13,863	13,863	7
August			13,923	13,923	8
September			13,050	13,050	9
October			13,042	13,042	10
November			12,187	12,187	11
December			13,208	13,208	12
Total for year	0	0	158,882	158,882	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				8,697	14
Other utility use explanation:					15
METER TESTING FLUSHING JETTING					
Water pumped into distribution system				150,185	16
Less: Water sold				130,521	17
Losses and unaccounted for				19,664	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				675	21
Date of maximum: 5/19/1997					22
Cause of maximum:					23
FILLED INDUSTRIAL PARK WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year				310	24
Date of minimum: 3/10/1997					25
Total KWH used for pumping for the year				515,771	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RAILROAD AVENUE	1	506	12	182	Yes	1
OAK STREET	2	530	10	56	Yes	2
CONGRESS STREET	3	880	15	207	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	3	4	1
Location	RAILROAD	OAK	CONGRESS	2
Purpose	B	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW CORP	5
Year Installed	1997	1997	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	350	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1997	1935	1994	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CITY PARK	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1985	1970	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	180	180	10
Total capacity in gallons	250,000	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5040	0.5320	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	207				207
M	D	4.000	33,386				33,386
M	D	6.000	48,004	970			48,974
P	D	6.000	10,124				10,124
M	D	8.000	27,746	2,244	844		29,146
M	D	10.000	15,850				15,850
M	D	12.000	15,894	694			16,588
Total Within Municipality			151,211	3,908	844	0	154,275
P	D	6.000	2,800				2,800
Total Outside of Municipality			2,800	0	0	0	2,800
Total Utility			154,011	3,908	844	0	157,075

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,571	20	8		1,583		1
P	0.750	2				2		2
M	1.000	129	1			130		3
M	1.250	4				4		4
M	1.500	17	1			18		5
M	2.000	20	1			21		6
M	3.000	2				2		7
M	4.000	4				4		8
M	6.000	3				3		9
M	10.000	1				1		10
Total Utility		1,753	23	8	0	1,768	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,867	51	65	24	1,877	367	1
1.000	33	6		2	41	8	2
1.500	16	3	4		15	4	3
2.000	28	1	2		27	3	4
3.000	2			1	3	1	5
4.000	1				1		6
6.000	1				1	1	7
Total:	1,948	61	71	27	1,965	384	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,572	171	6	4		124	1,877	1
1.000	2	28		4		7	41	2
1.500		12	1	1		1	15	3
2.000		18		7		2	27	4
3.000		1		1		1	3	5
4.000		1					1	6
6.000				1			1	7
Total:	1,574	231	7	18	0	135	1,965	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	226	8	3		231	2
Total Fire Hydrants	227	8	3	0	232	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	216
Number of distribution system valves end of year:	495
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Copy 1 fo page W-5

1. Operations Supplies and Expense Acct. 641

Increased expenses throughout year for various operating supplies and expenses.

2. Maintenance of Distribution Reservoirs and Standpipes Acct. 650

Increased expenses due to repairs of water tower.

Water Mains (Page W-15)

Main additions financed through the 1996 revenue bonds.

Water Services (Page W-16)

Service additions financed through the 1996 revenue bonds.
